

DEPARTMENT OF THE ARMY
HEADQUARTERS, XVIII AIRBORNE CORPS AND FORT BRAGG
Fort Bragg, North Carolina 28307-5000

31 Mar 2003
Version 1.2

Expires 31 October 2003
Financial Administration
FISCAL YEAR 2003 CLOSEOUT PROCEDURES

1. PURPOSE. To prescribe installation policies and concepts, responsibilities, and procedures for fiscal year-end control and utilization of Fiscal Year 2003 (FY03) resources.

2. REFERENCES.

a. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation, January 2000.

b. DFAS-IN Manual 37-100-03, August 2002, The Army Management Structure (AMS).

c. XVIII Airborne Corps and Fort Bragg Memorandum 15-1, 10 March 1994, Programming Executive Resourcing Council (EPBAC), Senior Program/Budget Action Committee (SPBAC), and Working Program/Budget Advisory Committee (WPBAC).

d. XVIII Airborne Corps and Fort Bragg Regulation 715-1, 6 November 1998, Fort Bragg Acquisition Instructions.

3. APPLICABILITY. This circular is applicable to all program directors and those tenant and satellite units for which Fort Bragg provides budget support and/or maintains accounting records. All references to program directors include Major Subordinate Commanders (MSCs). The installation's goals are:

a. To achieve effective utilization of available resources in accordance with program director and installation planned programs.

b. To control funds within limits set forth on Funding Authorization/Allowance Documents.

c. To control civilian expenditures within the Civilian Pay Plan (CPP).

d. To submit year-end financial accounting reports supported by 100 percent valid obligations, unliquidated obligations, and disbursements.

e. To plan for and execute additional year-end funds should they become available.

4. POLICIES.

a. Bldg. #2-1120, Olver conference room (3rd floor) is the central point from which Fort Bragg's resources will be controlled during year-end closeout. The Installation Business Office, Resource Management, (IBO-RM) will chair the WPBAC. Attendees are listed in Appendix A. The FY03 year-end financial closeout will be organized, planned, coordinated, and controlled by the IBO-RM in accordance with actions listed in the Daily Schedule of Events - FY03 year-end Closeout (Appendix B).

b. Certification authority at Fort Bragg has been delegated to the various program directors. Fund control will be centralized by the IBO-RM when fund utilization rates indicate a trend toward other than optimum obligations. These provisions are in accordance with DFAS-IN Reg 37-1 and will be instituted at the direction of the Commanding General. Program directors will ensure that all commitments and obligations are posted up-to-date as of 31 August 2003 and that the open commitment documents have been reconciled to the unobligated commitment balance. Beginning 1 September 03, commitments and obligations will be recorded on a daily basis.

c. Distribution of funds received after 31 August 2003 will be controlled by the IBO-RM. The WPBAC will recommend reprogramming to meet high priority requirements.

d. The Rome DFAS FIELD SITE Systems Office ICW IBO-RM, is responsible for coordinating and finalizing the Financial Systems Automated Data Processing (ADP) Schedule, for coordinating with 1112th Signal Battalion, Information Systems Service (ISSC), to ensure the Defense Information Systems Agency Joint Operational Facility (DISA JOF) gives financial systems the necessary priority to get reports out as scheduled, for monitoring status of production, and for resolving apparent system problems identified by users. Only IBO-RM systems personnel are authorized to contact Systems Analysis Branch to check on status, add/delete reports, delay reports, or change the number of copies of printed reports.

e. Program directors and IBO-RM, will submit Installation Supply Buffer (ISB), STANFINS financial system, F09 files and Data Base Committing Accounting System (dbCAS) requirements to the IBO-RM systems for inclusion in the ADP schedule by 4 August 2003. Requests for changes to the Product Control Table (PCT) to accommodate program directors and higher headquarters guidance will be coordinated through the Rome DFAS FIELD SITE. IBO-RM will provide input data to Rome DFAS FIELD SITE by the times shown on the schedule.

f. Operation and Maintenance, Army (OMA); Operation and Maintenance, Army Reserve (OMAR); and Army Family Housing (AFH) funded local purchase items are not simultaneously obligated until the contracting officer executes an order and the executed order is processed through STANFINS.

g. Fiscal year-end management of funds distributed by Programs and Evaluation Division to program directors, activities, and units requires 100 percent utilization as early as possible. Any funds which cannot be obligated as distributed will be reported as excess to the IBO-RM for redistribution. Funds received the last two weeks of the fiscal year will be centrally managed in coordination with the program directors. In order to utilize year-end funds provided by U.S. Army Forces Command (FORSCOM), U.S. Army Training and Doctrine Command (TRADOC), and U.S. Army Reserve Command (USARC), the installation will be postured in such a manner to demonstrate the capability to rapidly execute the year-end funds. This will be accomplished through development of unfinanced requirement lists (UFR), preparation of solicitations (subject to availability of funds) and logistical requisitions (AOAs) for approved UFR's items. Program directors/units will ensure that these documents are maintained for quick processing, as funds become available.

h. Program directors/units marked with asterisks in Appendix A may be required to develop UFR lists for their own activities. Budget Division will publish detailed requirements for the UFR lists if required.

(1) High dollar value, easily manageable, and executable items should be the core of the lists. The dollar requirements and items will be identified by method of execution (i.e., contract, local purchase, or MILSTRIP requisition).

(2) Items on the list must be for valid FY03 requirements and will be prioritized.

(3) Program directors/units will ensure the criteria for UFR list items are met prior to passing requirements to the ISB activity. Large requisitions placed at year-end for materiel and equipment are extremely susceptible to cancellation. Some of the most common reasons are:

- (a) Cancelled per request.
- (b) Quantity suspects.
- (c) Item not authorized for designated recipient.
- (d) Item centrally procured.
- (e) Item requisitioned prematurely.

(4) The WPBAC will present the recommended consolidated UFR list to the command group for approval. Changes to UFR such as additions or deletions (buyouts) will be coordinated and approved in the same manner as the original lists. The IBO-RM will call for periodic updates of the UFR list when needed to meet FORSCOM requirements.

i. SARSS Year-End Closeout Procedures. These procedures apply to both Unit and RBC ISB transactions:

(1) Thursday, 25 September 2003 will be the last normal day for ISB transactions. Any requisitions received after 25 September 2003 will be charged against FY04 funds unless Corps has additional funds. If there are additional funds, we will continue to selectively process F09 files to be charged against FY03 funds.

(2) Wednesday, 24 September 2003, will be the last normal SARSS business for 1st COSCOM and RBC. All documents processed at the SSA COB 24 Sep 03 will be the last SARSS documents for FY03.

(3) Friday, 26 September 2003 will be the final ISB cleanup cycle and these F09 files will be processed in the financial system.

(4) Beginning 22 September 2003 or earlier, if funding is constrained, we will place the SARSS Financial Counters at

zero. This will send all transactions to the Manager Review Files (MRF). If limited funds are available the IBO-RM, based on the WPBAC guidance, will release selected requisitions.

(5) Items remaining in the MRF on 1 Oct 03 will be cancelled and reordered as FY04 charges.

(6) USASOC and Tenant Activities must coordinate with the SARSS Team, IBO-RM; to release items from the MRF based on their financial position. Once we stop processing F09 files for FY03, and USASOC or Tenant units continue to release items from the MRF, they must cover it with a MOD to be reversed and transfer the cost in FY03 after the disbursement has occurred.

j. On Saturday, 27 September 2003, program directors/units, DOC, RBC Resource Management personnel, IBO-RM personnel, and Public Works Business Center (PWBC) representatives will meet in the Olver Conf Room Bldg. 2-1120 at a time TBD. All documents necessary to execute funds will be brought to the Olver Conf Room. All supply, financial, and data processing personnel necessary to execute last minute funds will be available on 30 September 2003. The IBO-RM will coordinate and announce when the last FY03 transactions have been completed and when personnel will be released.

k. Capabilities of dbCAS will be used by program directors whenever possible to meet circular requirements relating to commitments and unobligated commitments. Program directors using dbCAS will create and maintain backup copies (magnetic media) of final FY03 dbCAS files. Program directors will ensure that final dbCAS SI obligations are received by the dbCAS Administrator by
TBD.

l. Representatives from the IBO-RM and DFAS FIELD SITE-Rome in the month of September will plan to conduct a conference call at a time and place TBD.

5. RESPONSIBILITIES.

a. The IBO-RM will ensure:

(1) Funding ceilings/targets are prepared and distributed to applicable program directors within 24 hours from receipt of funds from higher headquarters.

(2) The year-end UFR lists are consolidated.

(3) DFAS FIELD SITE Rome is furnished documentation on changes to funded reimbursements and direct funds.

(4) The daily obligation rate by budget program is reviewed during August and September. Remaining balances are verified with program directors and explanations obtained for surges or slippages in fund utilization.

(5) Centralized control of additional funds, received after 16 Sep, is maintained. (The WPBAC will recommend reprogramming to meet high priority requirements.)

(6) The year-end closeout plan is adhered to and reasons for variance are documented.

(7) Program directors maintain current UFR lists.

(8) Status of funds charts is maintained.

(9) The WPBAC is briefed each Thursday, if required, beginning 7 August 2003 on the status of funds and progress on the year-end closeout plan.

(10) Situation Reports (SITREPS) are provided to the Deputy Commanding General/Chief of Staff on an as required weekly basis during the period 4 August to 30 September 2003.

(11) The amount of additional funds that can be utilized is determined and coordinated with higher headquarters. The program directors will be properly postured with the documentation necessary to execute obligation actions if funds are made available.

(12) Fund status and execution plan reviews are conducted individually with each responsible program director at least twice during the period 1-29 September 2003.

(13) All MODs will be processed through dbCAS. No pre-approval is required from IBO-RM.

(14) Selected IBO-RM personnel (unit analysts), after closing out their units, may be detailed to PWBC to assist with their year-end close.

(15) Send one person (if necessary) to Rome DFAS FIELD SITE to coordinate close out procedures. Start date for this tasking will be coordinated in the July IPR.

(16) Starting 11 Aug and 8 Sep 2003, interviews ("one on ones") are conducted as needed with each business center and MSC to assess their fiscal posture and accounting procedures. Exact dates will be announced at the WPBAC.

(17) The IBO-RM Accounting/System Division will provide specific guidance for update of the APC Master File. Additional emphasis is required this year due to Army reorganization initiating IMA effective 1 Oct 03.

b. The DFAS FIELD SITE will ensure that:

(1) All unliquidated obligations are reviewed with program directors to ensure validity and to verify the accuracy of recorded amounts. The DFAS FIELD SITE, will coordinate review date of unliquidated obligations with program directors and complete during the month of August. Obligation adjustments and cancellations resulting from the reviews will be processed promptly. Starting 8 September 2003, DFAS FIELD SITE will notify program directors of DFAS FIELD SITE adjustments affecting obligations prior to processing the blocks of transactions. DFAS FIELD SITE will coordinate General Fund Analysis and Exception Listing adjustments with program directors. This permits program directors to assure that a commitment is recorded and funds are totally utilized.

(2) Program directors are furnished the Accounts Receivable Status Reports - Funded (PCN AVK-120), Automatic (PCN AVK-117) and Other Sales (PCN AVK-123) weekly. (These reports will assist the program directors in reconciling reimbursable programs.)

(3) The STANFINS/ISB reconciliation will be run on/around 22 August 2003 and 19 September 2003. The last adjustments from this reconciliation will be processed by 21 September 2003.

(4) SARSS due-ins is reconciled with accounting ISB due-ins NLT COB 16 September 2003.

(5) All valid orders, requisitions, earnings, payments, liquidating actions and collections through 30 September 2003, including transactions by others and interfund billings received prior to 1600 hours, 26 September 2003, are recorded and are reflected in the reports on a timely basis. Orders and earnings for cash collections (surcharge) will be processed daily during the period 1-30 September 2003.

(6) Class A Agents turn in all cash prior to COB 5 September 2003. The only exceptions allowed will be those where a Class A Agent cannot physically return to Fort Bragg prior to 5 September 2003. MODs will be furnished to the DFAS FIELD SITE by program directors NLT 8 September 2003 to reserve funds for Class A Agent expenditures incurred.

(7) Reconciliations of deposit funds and other suspense accounts are performed.

(8) Outstanding cash advances for confidential expenditures are returned on a collection voucher as an appropriation refund. This return will be made not later than 10 days subsequent to the receipt of authority to expend funds of the new fiscal year.

(9) A copy of the transmittal letter for all obligations that will not be reflected in the STANFINS output on the morning of 30 September 2003 will be delivered to the IBO-RM clearly marked as to program director and dollar impact.

(10) Orders received balances for any open accounts receivable are adjusted to earnings plus any associated undelivered orders balances.

(11) Written notification is provided to the Resource Manager of all outstanding discrepancies relevant to year-end certified reports. The DFAS FIELD SITE, in conjunction with the IBO-RM, will validate and certify all final year-end financial reports prior to submission to higher headquarters.

(12) Obligation document transmittals, coordinated by program directors with DFAS FIELD SITE-Rome, will be processed even though received by DFAS FIELD SITE after the normal 1130 hours daily cutoff during year-end.

(13) Closing general journal postings are accomplished the day or cycle after IBO-RM closes out. Entries posted by the DFAS FIELD SITE-ROME will be coordinated with the IBO-RM

and status of current year funds will be verified before the final financial cycle is executed.

(14) Funding totals posted to the Accounts Receivable Subledger (SL) and to the General Ledger (GL) are reviewed. DFAS FIELD SITE-Rome will coordinate GL adjustments with the IBO-RM Budget Officer.

(15) ISB interfund bills will be processed through 26 Sep.

(16) Proper interface is maintained between RBC, MEDCEN, ISB, STANFINS, the Defense Civilian Payroll System (DCPS), SRD-I and Army Food Management Info System (AFMIS).

(17) NLT 8 August 2003, contact Information Technology Business Center (ITBC) to review procedures (obtain names and phone numbers for key personnel) for rectifying computer and equipment failures during nonduty hours, 8 September - 6 October 2003 in order to ensure the absolute minimum delay in providing crucial management reports to users.

(18) Computer scheduling with ITBC is coordinated. As necessary during the period 8 September - 7 October 2002, detailed daily financial automated systems schedules are prepared, coordinated, and distributed.

(19) Year-end systems changes are implemented and all affected sections are fully informed of the changes.

(20) The dbCAS is used as a management tool to broadcast timely system status during August and September 2003.

c. Program directors and major subordinate commanders will ensure that:

(1) Consolidated mission and base operations UFR lists are prepared and submitted NLT 11 July 2003 as discussed in par. 4h. above. Any changes to UFR's are reported to the IBO-RM- (Programs Team).

(2) The MILSTRIP UFR lists reflect August 2003 Army Master Data File (AMDF) prices and are updated in September with September 2003 AMDF prices as required. MILSTRIP unfinanced requirements lists are to be prepared in prioritized sequence. Program directors/major subordinate

commanders will ensure that all fields of the MILSTRIP requisition are edited against the current AMDF (i.e., national stock number/unit of issue).

(3) Actions to prevent deobligation of high dollar requisitions due to cancellation start well in advance of fiscal year-end and continue until receipt. Major purchase plans should be prepared early in the year and should be updated as the year progresses. Other actions that need to be taken are:

- (a) Verify authorization for the item.
- (b) Check warranty status of item.
- (c) Verify that the charge to OMA funds is appropriate.
- (d) Review requirements, on-hand quantities, and excess among units.
- (e) Verify that an item is not centrally procured.
- (f) Coordinate with their supply support activity (SSA) and the SSA will coordinate with the National Inventory Control Point (NICP).
- (g) Be sure item is available in other than project stocks.
- (h) Validate that the activity is an authorized or scheduled recipient.
- (i) Ensure requisitions are properly coded to acknowledge large quantities.
- (j) Try to increment purchases throughout the year by early use of funds from execution slippage.
- (k) Designate monitor(s) of high dollar orders that contain both logistical and financial information.
- (l) Instruct action personnel to emphasize the importance and relationship of supply/funding actions.
- (m) Report restraining NICP policies to FORSCOM.

(n) Complete any required SSA inventories for the month of Sep 03 NLT COB 7 Sep 03. (The SSAs have 10% inventories they must do).

(4) Units conduct 100 percent due-in/due-out reconciliations NLT 27 Jun 2003 with their SSA to avoid accumulation of excess and unnecessary requisition cancellations in FY03.

(5) Funds, which are committed but cannot be obligated on or before 12 September 2003, are reported to the WPBAC for necessary action.

(6) Any funds programmed for recurring or nonrecurring requirements that do not materialize or for which obligations cannot be incurred prior to 19 September 2003 are reported immediately to the IBO-RM for appropriate reprogramming action in accordance with prescribed policies.

(7) Any fund shortages relating to Authorized Level of Organization (ALO) or deployments are reported immediately to the IBO-RM.

(8) Funds are utilized within the available balances of obligation targets for all purposes or are reported as excess to the IBO-RM. Funded obligation targets will not be exceeded without prior approval of the WPBAC. Approved changes to your obligation authority and funds will be obligated to meet the bona fide needs of FY03.

(9) Estimated costs of travel, per diem, and other authorized expenses reflected on Temporary Duty (TDY) travel requests are reasonably accurate and are based on current rate schedules. Travel orders must be approved and travel commences in FY03 to be an FY03 obligation and this obligation should be in the accounting records prior to end of year close out.

(10) A listing is prepared of all open market contract requirements totaling more than \$100,000 (including grouping of similar items) that will be submitted to the Directorate of Contracting (DOC) and those totaling less than \$100,000 that will be submitted to the DOC after 25 Apr 03 for obligation in FY03. Contract submissions to appropriate business centers/units will be scheduled so they are evenly distributed during May and June 03. Projects should be identified and coordinated with the appropriate business center/units, DOC

and/or the PWBC Purchasing Cell. The list developed in coordination with the appropriate business center will include project title, estimated dollar value, date of specifications to appropriate business center/units and remarks. Copies of the list will be provided to the DOC and the WPBAC Chairman for monitoring during the close out period. The latest dates for submission of projects to the appropriate business centers/units are as follows:

- 4283
- (a) Construction Contracts:
 - \$0 - \$2,000 Units use GPC with PWBC
Approval on DD Form
 - \$2,000.01 - \$100,000 NLT: COB 8 Aug 03
 - Greater than \$100,000 NLT: 28 Mar 03
 - (b) Service Contracts: GSA purchases
 - \$0 - \$100,000 NLT: 5 Sep 03
 - Greater than \$100,000 NLT: 1 Aug 03
 - Open Market:
 - \$2,500.01 - \$25,000 NLT: COB 8 Aug 03
 - \$25,000.01 - \$100,000 NLT: COB 1 Aug 03
 - Greater than \$100,000 NLT: 28 Mar 03
 - (c) Supply Contracts (except IMA or Furniture)
 - \$0 - \$2,500 Units use GPC
 - GSA:
 - \$2,500.01 - Unlimited NLT: COB 5 Sep 03
 - Open Market:
 - \$2,500.01 - \$25,000 NLT: COB 8 Aug 03
 - \$25,000.01 - \$100,000 NLT: 1 Aug 03
 - Greater than \$100,000 NLT: 28 Mar 03
 - (d) Furniture:
 - \$0 - \$2,500 Units use GPC
 - Requires UNICOR waiver
 - GSA with waiver attached:
 - Unlimited Amount NLT: 5 Sep 03
 - Open Market :
 - \$2,500.01 - \$25,000 NLT: 8 Aug 03
 - \$25,000.01 - \$100,000 NLT: 1 Aug 03
 - (e) Information Mission Area (IMA) Equipment:

ADPE, Word Processors, Non tactical Radios, Copiers, Facsimiles, Pagers, Cellular Telephones, and some Telephone Equipment (refer to DOIM MOI Number 10-99 dated 7 Sep 99 for items that may be purchased with the GPC).

GSA/Requirements Contracts: NLT: 5 Sep 03

Open Market:

\$2,500.01 - \$25,000	NLT: 8 Aug 03
\$25,000.01 - \$100,000	NLT: 1 Aug 03
Greater than \$100,000	NLT: 28 Mar 03

(NOTE: The 1112th Signal Battalion must receive all IMA purchase requests at least 15 days prior to DOC's cutoff date.)

Purchase Requests (DA 3953s and Aquiline Documents) processed after their corresponding dates (as above) will be hand carried to Chief, Acquisition Division, to determine if procurement action can be accomplished prior to 30 September 2002. If customers are currently utilizing Aquiline, they must enter the requirement into Aquiline, print a copy of the requirement and hand carry to Chief, Acquisition Division for approval before submitting to Budget for fund certification. If approved, the appropriate Procurement Technician supporting your business center (Team 1, Debbie Dobbins; Team 2, Edward Woodard; Team 3, Richard Egger, PWBC Contracting Cell) must receive Aquiline purchase requests within 2 days from approval date. Purchase requests received more than 2 days after approval date maybe returned without action. Prior to hand carrying to the chief, Acquisition Division, customers must contact their recommended source of supply and verify if they are Central Contractor Registered (CCR), obtain their DUNS \$, their Cage Code # and their Federal Tax ID # or print a copy from the CCR Web site: WWW.CCR.gov showing the vendor is currently registered. Customer must provide a copy of the GSA contract quotation. If customers are not on Aquiline they must submit their requirement on a DA Form 3953 and provide the same information as above. Only after the initials and date of the Chief, Acquisition Division have been placed on the purchase request will availability of funds be certified and funds reserved.

(11) The STANFINS Non Stock Fund Orders and Payables Report (including MILSTRIP transactions) is reviewed in August (31 July 2003 report) and September (31 August 2003 report) to identify invalid obligations. The report is annotated and forwarded to the DFAS FIELD SITE. Invalid obligations will be deobligated.

(12) Funds are being used as documented on DA Form 3953, Purchase Request and Commitment, by daily review of bulk certifications (for other than supplies), obligation authorities, fund citations, and reimbursable orders placed with other installations and activities.

(13) Purchase requests, bulk certification requests (other than supplies), travel requests, etc., are promptly certified and released when funds are available.

(14) Beginning September 2003, program directors will be notified by the DFAS FIELD SITE by APC of any adjustments of a contract or reimbursable order affecting direct and/or reimbursable obligations, upward or downward, prior to processing blocks for obligation/deobligation.

(15) Personnel are assigned as representatives to the Olver Conference Room Bldg. 2-1120. Representatives will meet, as required, weekly, 18 August - 5 September 2003 and, as required, daily, 8-30 September 2003.

(16) A listing of all unobligated commitments is maintained and continuously updated throughout the month of September.

(17) Detailed fund control ledgers continue to be maintained through 30 September 2003.

(18) All unobligated commitments are reconciled on a daily basis during the month of September.

(19) New FY04 APCs are submitted to DFAS FIELD SITE-Rome for updating the APC Master File NLT **TBD**. The IBO-RM Accounting/Systems Division will provide specific guidance due to Army reorganization initiating CIM effective 1 Oct 03. The main effect will be those who have BASOPS funding, AMS 131,132 and 19. Program directors and budget analysts should also be aware that when they add or change an APC for FY04 after creation of the candidate file and want it to be applicable in FY04, they must advise the DFAS FIELD SITE of the requirement.

(20) Turn-in of OMA, to SARSS-1 AWCF for customer credit is cut off to ensure that credits receipted for in enough time so the customer can receive the credit in FY03. The last date for customers to SARSS-1 turn in will be 19 Sep 03. Any turn-ins after 19 Sep 03 may not get receipted for; therefore, will be not credited in FY03. If turn-in is not

receipted for and credited in FY03, it will be credited in FY04.

(21) All transmittals of obligation documents that can not be input into dbCAS should be faxed or express mailed to DFAS FIELD SITE-Rome.

(22) Request for Issue or Turn-In (DA Form 3161), which is applicable to Director of the Medical Center (MEDCEN) Activities for direct deliveries, is furnished the Troop Issue Subsistence Activity (TISA) on a weekly basis, not later than 1200 each Friday during September.

(23) A copy of Material Inspection and Receiving Report (DD Form 250) for direct deliveries of bulk Petroleum Oils and Lubricants (POL) from Defense Fuels Supply Center is hand carried (if on Fort Bragg) or faxed or express mailed (if outside Fayetteville) to the TBD on daily obligation transmittal beginning 8 September 2003. Normal bulk POL deliveries should be programmed in such a manner to cover usage through 30 September, but yet allow for the timely submission of the DD Form 250s NLT 22 September 2002. Only emergency deliveries will be processed during the period 29-30 September 2002 with the last DD Form 250 for FY03 delivered to the IBO-RM not later than 0800, 1 October 2003.

(24) All off-post activities are notified and required to furnish obligating documents to the major program director having fund control responsibility prior to COB 12 September 2003. When actual obligation document cannot be furnished, a MOD will be submitted to the IBO-RM NLT 1130, 5 September 2003.

(25) During the period 15-30 September 2003, documents are hand carried to the extent practical through supply and procurement to ensure maximum utilization of funds.

(26) Reimbursable orders are reviewed for validity and adjusted beginning 1 September 2003. Orders with questionable balances are to be referred to the WPBAC. Weekly Cost by AOB (PCN AVK-142), Accounts Receivable Status Report Funded (PCN AVK-120), Automatic (PCN AVK-117), and Other Sales (PCN AVK-123) are to be furnished to the DFAS FIELD SITE reflecting those reimbursable orders which are to be reduced to actual earnings and which are to have unfilled amounts. Those having unfilled orders are to be annotated with the APC

that will reflect CSR amounts in FY03. The annotated reports will be furnished to the IBO-RM NLT 12 September 2003. Reimbursable Orders will be closed-out NLT 19 September 2003 except those for which orders and earnings may be affected by any contracts awarded on 30 September 2003. Orders do not need to be adjusted to earnings. Undelivered Orders must equal Unfilled Orders, i.e. obligations less accruals equals orders less earnings. Year-end reports are to be certified as required by XVIII Airborne Corps and Fort Bragg Supplement 1 to FORSCOM Reg 37-6. Unfilled orders and reimbursable CSRs must be in agreement. MODs for outstanding Military Interdepartmental Purchase Requests (MIPR) (DD 448) will be submitted to the DFAS FIELD SITE NLT 1130 on 22 September 2003.

(27) Obligation document transmittals to DFAS FIELD SITE are not batched, but are transmitted daily in order to spread workload and to provide timely update of financial management systems data. Documentation for all non-dbCAS actions that will result in obligation of FY03 funds is furnished by transmittal letter to the DFAS FIELD SITE, by the initial cutoff of 1130, 12 September 2003 All cost transfers between detail activity accounts are transmitted to the DFAS FIELD SITE.

(28) Follow-ups are made to ensure that travel vouchers for all completed travel are filed prior to 30 September 2003 including settlement of advances and any known adjustments such as cancellations, amendments, etc.

(29) MIPRs are reviewed for validity. MIPRs are closed out NLT 22 September 2003 to the fullest extent possible. Unobligated amounts at 30 September 2003 cannot be carried forward to FY04.

(30) Receiving reports are furnished to DFAS FIELD SITE by 30 September 2003 for all supplies/services received in FY03.

(31) The year-end buy requisitions are recorded in the document registers of the requisitioning activities on a daily basis.

(32) Effective 15 September 2003 all MODs will be submitted to the responsible budget analyst.

(33) Processing of POL credit card purchases will be through the last cycle. RBC does not have control of the

input since DFSC took over. Units/Activities must work with their personnel who use POL and coordinate fuel usage and input of a MOD.

(34) Routine requests for transportation requiring a Government Bill of Lading (GBL) should be processed by activities through their program director to RBC, Transportation Division, NLT 26 September 2003

(35) Valid MAN User Identification and Domain for receiving system status are provided to the IBO-RM by 11 August 2003.

(36) TDA property book holders provide fixed asset reporting data to DFAS FIELD SITE-Rome, NLT 11 August 2003 with updated data NLT 8 September 2003.

(37) All cash collections are posted to Funded Reimbursement Account (FRA) Commitment Ledgers prior to being deposited. Program directors will obtain increased obligation authority as necessary to ensure collections does not exceed FRA obligation authority.

(38) Upon issuance of a Continuing Resolution Authority (CRA)/appropriation of funds, notification of availability of funds is hand carried to the DOC within 2 workdays.

(39) The DOC will close out on Sunday, 21 September 2003, at an appropriate time agreed upon with IBO-RM.

(40) The final cutoff date for cost transfers between activity accounts is NLT 1130, 22 September 2003. Program directors must coordinate these cost transfers between activities/units to ensure funds are available. All cost transfer must have a disbursement. Any cost transfers required after this date must be approved by RM.

(41) All FY98 records should be cleared not later than 20 June 2003. They will be closed as of 30 September 2003 and funds disbursed after 30 September 2003 will be FY04 funds.

(42) The Government Purchase Card (GPC) runs to 23 Sep. Upon determining funding availability, budget officers should contact their unit analysts to establish MODs in the system for each credit card their units will be using through

30 September. The amount of the MOD will not exceed the actual charges not yet obligated. Budget analysts will insert in line 8 after the card "if different than amount currently loaded" on the card. Yearend procedures for CARE are not expected to be published until TBD, but expectations are that there will be FY04 obligations posted for the period 24-30 Sep for items charged during that time frame.

(43) 100% inventories should be conducted in Jun or Jul to assure receipt of the maximum amount of credits generated.

(44) PAYROLL: The last payroll cycle for FY03 is scheduled for 18 Sep for payroll period ending 6 Sep. The cycle will create a MOD covering basic payroll through 30 Sep. Program directors and budget analysts will need to MOD overtime, step increases, promotions and awards covering the period 7-30 Sep 03.

(a) FY03 awards should be submitted by 19 Sep to assure they are reflected as FY03 funds.

(b) Changes of FY04 APC and/or accounting classification of employees payroll charges should also be furnished to the CPAC Customer Service Representative (CSR) by 19 Sep so that the DCPS data can be updated effective 1 Oct 03.

d. The RBC will ensure that:

(1) All transactions including orders placed, inventory increases and decreases, and necessary adjustments are recorded and transmitted on a timely basis.

(2) Transactions for creditable customer turn-ins of supplies and equipment are processed on an expedited basis after receipt is accomplished.

(3) Due-in files (open requisitions, purchase orders, and contracts) are purified by supply activities and cancellations and/or adjustments processed. The ISB Reconciliation process is accomplished for the period ending 31 July 03 and the adjustments are processed in the daily ISB cycles before 1 September 2003.

(4) Direct delivery receipts and issues (Budget Program 8400) to Womack Army Medical Center are processed at least weekly so as to arrive in ISSC NLT 1600 each Friday during September 2003.

(5) All TISA issues (OMA) and receipts, other than direct deliveries to Womack Army Medical Center, are processed on a cyclic basis to arrive in ISSC NLT 1600 each Friday during September 2003.

(6) Last normal daily business ISSD ISB supply input reaches Information Systems Service Center by 18 September 2003.

(7) After 26 September 2003, Logistics Division personnel will notify program directors of the dollar value by GBL/CBL numbers.

e. The DOC will ensure that:

(1) Purchase requests outstanding as of corresponding dates are reviewed for determination of which purchase actions can be completed prior to 30 September 2003.

(2) The use of Purchase Order Invoice Voucher (SF 44) is discontinued as of 5 September 2003 except for aviation in-flight use, and for exercises/operations, and emergencies. For ordering officers who can call in obligation amounts, program directors can adjust obligation balances as required. The SF 44 will be delivered to the DFAS FIELD SITE by 1400, 12 September 2003. Issuance of SF 44 to satisfy emergency requirements for repair and maintenance of U.S. Army Reserve Centers after 12 September 2003 will be coordinated with the applicable program director for fund control. Copies of credit card vouchers and SF 44's will be provided to the applicable program directors.

(3) Aquiline should be utilized to determine outstanding procurement document status. If Program Directors do not have access to Aquiline they should contact Doc, Acquisition Division 396-4362, Ext 221

f. PWBC will ensure that: The Information Financial System (IFS) last supply and financial cycles are processed on 19 September 2003. Final data is furnished to ISSC for IFS to ensure input to STANFINS NLT 19 September 2003.

g. Commander, 1112th Signal Battalion will ensure that:

(1) ADP scheduling committee meets, as required, to schedule all daily and special processing.

(2) Schedules are monitored and any equipment failures or problems impacting on scheduled output are immediately reported to the IBO-RM so that timely decisions on reports can be made.

(3) An Army Standard Information Management System (ASIMS) Continuity of Operations Plans (COOP) is on file at Systems Analysis Branch for inspection and review outlining the specific procedures to be taken in the event of computer or accessory failure.

(4) Daily and special reports are provided to functional activities as scheduled (the timeliness will depend on the number of output print lines).

(5) Key ISSC operations personnel are on duty or available during periods of intensive management to ensure effective computer operations.

(6) The Catalog Master Data File (CMDF) cycle is scheduled TBD (scheduling of the CMDF update will be dependent upon availability of files from Army Material Command Catalog Data Office (AMCCDO)).

(7) Installation-wide ASIMS/SQL password changes do not occur during the period.

(8) The MAN is available to support local closeout procedures and broadcast timely system status.

h. The IBO-RM, will coordinate with the Business Centers, units, and other mission program directors to develop and consolidate UFR lists.

i. Accounting/Systems Division will ensure that:

(1) AWCF Acquisition Authority Control Report (PCN-ALF-15F) is reviewed daily and corrections are coordinated with the DFAS FIELD SITE.

(2) The WPBAC is advised immediately of supply or AWCF problems that will have an adverse effect on command ability to maximize fund utilization.

(3) Beginning 1 September 2003, OMA financial counter, obligations authority will be restricted, if necessary, based on availability of funds as determined by the IBO-RM or USASOC.

j. The Commander, 1st COSCOM will ensure that:

(1) An internal SOP is already in place within COSCOM and available for review by the IBO-RM outlining the immediate and specific procedures to be taken in the event of computer or accessory failure during nonduty hours, 8 - 30 September 2003. The goal is to ensure the absolute minimum delay in providing crucial managerial reports to users.

(2) Representatives from the IBO-RM, Comptroller and 2d MMC are appointed as ad-hoc members of the Olver Conf Rm.

(3) The 1st COSCOM SARSS F09 files are available for downloading by IBO-RM, Automation Team NLT 1600 daily with files available by 1800 hours. Time subject to change.

(4) A weekly computer operations schedule is provided to IBO-RM Automation Division beginning 2 September 2002.

(5) All requisitions must be processed through ISB unless otherwise directed by higher headquarters. **Call in requisitions are not authorized unless AOG's. Walk through Post-Post transactions is not authorized.**

(6) The COSCOM SARSS CMDF update is scheduled for TBD

(7) The final normal business FY03 1st COSCOM SARSS cycle is scheduled for and processed on 25 September 2003.

(8) A special year-end buys (only unfinanced requirements list items) SARSS cycle is run on 267 September 2003 when directed by the IBO-RM.

k. The WPBAC will function as prescribed by XVIII Airborne Corps and Fort Bragg Memorandum 15-1, 10 March 1994.

(AFZA-IBO-RPP/Tel 6-5910)

DENNIS E. FIELDS
COL, FC
Director, Resource

Management

DISTRIBUTION:

B, D, E

200 - IBO-RM
5 - CDR, 1112TH SIGNAL BATTALION
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5 - CDR, USAPT
5 - CDR, USASOC
5 - CDR, USACAPOC
5 - DIR, TEXCOM, ABNSOTD

APPENDIX A

YEAR END PROGRAM BUDGET ADVOSIRY COMMITTEE ATTENDEES

- 1.* Installation Business Office - Resource Management, Chairman
2. Installation Management Agency- RM
3. Mission Division (G8)-RM
- 4.* Community Services Business Center
5. Corps Activities
6. Corps Misc
7. Public Works Business Center
- 8.* Readiness Business Center
- 9.* Directorate of Contracting
10. Chief, Internal Review Office
11. Installation Supply and Services Division Representative
- 12.*Assistant Chief of Staff, Reserve Component
- 13.*Commander, 1112th Signal Battalion
14. Information Technology Business Center
- 15.*525th Military Intelligence Brigade OMAR Representative
16. 82d Airborne Division Comptroller
17. 1st Corps Support Command (COSCOM) Representative from:
 - a. Comptroller
 - b. Material Management Center
18. 16th Military Police Brigade Representative
19. XVIII Corps Artillery Representative
20. 20th Engineer Brigade Representative

21. 35th Signal Brigade Representative
22. Dragon Brigade Representative
23. US Army Special Operations Command (USASOC) Representative
24. 18th Aviation Brigade Representative
25. 229th Aviation Regiment Representative
26. 18th SSG Representative
27. 44th Medical Brigade Representative
28. Depot Level Repairable Program Director

* Required to submit individual unfinanced requirements lists. If consideration is desired other members may submit unfinanced requirement lists through appropriate channels.

AFZA-IBO-RPP

2 Apr 03

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Fiscal Year 03 Year End Close Circular

1. Attached is the FY03 Year-End Close (YEC) Circular
2. Every effort has been made to ensure the completeness of this document. However, due to the complexity and number of agencies involved in year-end close, certain omissions were inevitable.
3. As the end of the year approaches and further guidelines are definable, updates and changes to this circular will be issued through e-mail. Special arrangements will be made for those agencies without e-mail capabilities.
4. POC is DEBORAH BURKE, 6-5910/7805, EXT 389.

JAMES A. DECA
Deputy, Resource Management

DISTRIBUTION:
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